

Declaration of Change of Agricultural Use

Name: _____

UPC #: _____

Location (SITUS) Address: _____

This form serves to **notify** the Bernalillo County Assessor's office of some **change in use of land** that has been declared as under agricultural use and receives the 'Special method of valuation; land used primarily for agricultural purposes' as outlined in Statute 7-36-20 NMSA.

Total Acreage of Property: _____

Area still under actual Agricultural Use: _____

Current Agricultural Use of Land: _____

Is Land under Lease or Agreement and used by another party for Agricultural Use?

Yes: ____ No: ____

Who is currently Harvesting Agricultural Products? _____

Who is utilizing the Agricultural Products produced on the property? _____

7-36-20 (G) NMSA

G. The owner of land valued under this section shall report to the county assessor whenever the use of the land changes so that it is no longer being used primarily for agricultural purposes. This report shall be made on a form prescribed by department rules and shall be made by the last day of February of the tax year immediately following the year in which the change in the use of the land occurs.

H. Any person who is required to make a report under the provisions of Subsection G of this section and who fails to do so is personally liable for a civil penalty in an amount equal to the greater of twenty-five dollars (\$25.00) or twenty-five percent of the difference between the property taxes ultimately determined to be due and the property taxes originally paid for the tax years for which the person failed to make the required report.

Print Name

Signature

Date